

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION

FINANCIAL STATEMENTS  
and  
AUDITOR'S REPORT

JUNE 30, 2014

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**MICHELLE DIAZ CPA CFE LLC**  
1100 Poydras St. Suite 2900 New Orleans, LA 70163  
Office: (504) 522-7010 Fax: (504) 522-7015

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
District 2 Community Enhancement Corporation  
New Orleans, Louisiana

I have audited the accompanying statement of financial position of District 2 Community Enhancement Corporation (D2CEC), a nonprofit organization, as of June 30, 2014, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion, the financial statements referred to on the previous page present fairly, in all material respects, the financial position of D2CEC as of June 30, 2014 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Reports Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, I have also issued my report dated December 31, 2014, on my consideration of D2CEC's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering D2CEC's internal control over financial reporting and compliance.

*Michelle Diaz CPA CFE LLC*

New Orleans, Louisiana  
December 31, 2014

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**Statement of Financial Position**  
**June 30, 2014**

**ASSETS**

Grant and Other Receivable	\$ 628,302
Property and equipment, net	1,791,154
Total assets	<u>\$ 2,419,456</u>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Outstanding checks in excess of bank balances	\$ 6,907
Accounts payable & accrued liabilities	675,019
Line of credit	48,000
Total liabilities	<u>729,926</u>

**NET ASSETS**

Unrestricted	1,689,530
Temporarily restricted	-
Permanently restricted	-
Total net assets	<u>1,689,530</u>

Total liabilities and net assets	<u>\$ 2,419,456</u>
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The accompanying notes are an integral part of these statements.

DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION  
Statement of Activities  
Year Ended June 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total Net Assets</u>
NET ASSETS, BEGINNING OF YEAR	\$ 479,955	-	-	\$ 479,955
<u>SUPPORT AND REVENUE:</u>				
State grants	1,404,072	-	-	1,404,072
Service income	10,465	-	-	10,465
Donation of property	110,200	-	-	110,200
Donations- philanthropic	6,350	-	-	6,350
Miscellaneous	975	-	-	975
Total Support and Revenue	<u>1,532,062</u>	<u>-</u>	<u>-</u>	<u>1,532,062</u>
<u>EXPENSES:</u>				
<u>Program Services:</u>				
Community and Cultural Enhancement	227,791	-	-	227,791
<u>Support Services:</u>				
Management and general	<u>94,696</u>	<u>-</u>	<u>-</u>	<u>94,696</u>
Total Expenses	322,487	-	-	322,487
Change in Net Assets during the Year Ended June 30, 2014	<u>1,209,575</u>	<u>-</u>	<u>-</u>	<u>1,209,575</u>
NET ASSETS, END OF YEAR	<u>\$ 1,689,530</u>	<u>-</u>	<u>-</u>	<u>\$ 1,689,530</u>

The accompanying notes are an integral part of these statements.

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**Statement of Cash Flows**  
**Year Ended June 30, 2014**

**CASH FLOW FROM OPERATING ACTIVITIES**

Change in net assets, net of property donations [See Note 7]	\$ 1,099,375
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	11,005
Decrease (increase) in accounts receivable	(625,762)
Increase (decrease) in accounts payable and other liabilities	629,019
Net cash provided by operating activities	<u>1,113,637</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchases of property and equipment	<u>(1,156,059)</u>
Net cash used by investing activities	<u>(1,156,059)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Increase in line of credit	<u>28,000</u>
Net cash provided by financing activities	<u>28,000</u>
Net increase (decrease) in cash and cash equivalents	(14,422)
Cash and cash equivalents - beginning of year	<u>7,515</u>
Cash and cash equivalents - end of year	<u>\$ (6,907)</u>

The accompanying notes are an integral part of these statements.

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**1. Summary of Activities and Significant Accounting Policies**

The accounting and reporting policies of District 2 Community Enhancement Corporation (D2CEC) conform to the accounting principles generally accepted in the United States of America and the prevailing practices within the nonprofit industry. A summary of significant accounting policies is as follows:

**A. Nature of Activities**

District 2 Community Enhancement Corporation ("D2CEC") was incorporated in July 2004 as a mechanism for convening and providing services to the diverse neighborhoods of Senate District 2 which includes New Orleans East and the Lower Ninth Ward, in Orleans Parish, New Orleans, Louisiana. The mission of D2CEC is to enhance the quality of life of residents of New Orleans East and the Lower Ninth Ward through advocacy, programming and organized community action.

**B. Basis of Accounting**

The financial statements of D2CEC have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**C. Basis of Presentation**

D2CEC has adopted the Presentation of Financial Statements Topic of the FASB Accounting Standards Codification. Under the Presentation of Financial Statements Topic, the organization is required to report information regarding its financial position and activities according to three classes of net assets: (a) unrestricted net assets, (b) temporarily restricted net assets, and (c) permanently restricted net assets. Unrestricted net assets include those assets whose use of the assets is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. All of the organization's net assets are unrestricted.

**D. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**E. Income Taxes**

D2CEC is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. D2CEC applies the accounting guidance related to accounting for uncertainty in income taxes, which sets out a consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions. The determination of whether or not a tax position has met the more-than-likely-than-not



**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

recognition threshold considers the facts, circumstances, and information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. D2CEC has evaluated its position regarding the accounting for uncertain income tax positions and determined that it had no uncertain tax positions at June 30, 2014.

With few exceptions, the statute of limitations for the examination of D2CEC's income tax returns is generally 3 years from the due date of the tax return including extensions. The tax years open for assessment are the years ending on or after June 30, 2011.

F. Cash

All of D2CEC's cash is comprised of cash in bank deposits at a financial institution. The balances, at times, may exceed federally insured limits. Management believes the credit risk associated with these deposits is minimal.

G. Property and Equipment

Property and Equipment are capitalized at cost. Additions, renewals, and betterments that increase the value or extend the lives of assets are capitalized. Replacements, maintenance, and repairs that do not increase the values or extend the lives of the respective assets are expenses as incurred. It is D2CEC's policy to capitalize expenditures for these items in excess of \$2,500. Lesser amounts are expensed. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method.

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized as income for that period.

H. Revenue Recognition

For financial reporting, D2CEC recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. Grant revenue is recognized as it is earned in accordance with approved contracts.

I. Functional Allocation of Expenses

The expense of providing the program and other activities has been summarized on a functional basis in Note 10. Certain of those expenses have been allocated among the program and supporting services based on estimates by management of the costs involved.

J. Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. Contributions to D2CEC are typically unrestricted.

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**K. Receivables**

D2CEC considers its Receivables to be fully collectable since the balance consists principally of payments due under state governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

**Note 2 – Grants and Grants Receivable**

During the year, D2CEC recognized the following:

	GRANT REVENUE FYE 6/30/14	GRANT RECEIVABLE @ 6/30/14
<b><u>STATE AGENCY</u></b>		
Louisiana Facility Planning and Control	\$1,156,059	\$628,283
Louisiana Department of Economic Development	\$ 250,000	
State Rebuilding Grant-return due to unspent grant funds	(\$ 1,987)	

**Note 3 – Lease Commitments**

During the year, D2CEC completed its lease of office space at its former administrative office at 6600 Plaza Drive in New Orleans, LA and has no present lease commitments.

**Note 4 – Line of credit**

D2CEC has a \$50,000 revolving line of credit of which \$48,000 was owed at June 30, 2014. Bank advances on the credit line are payable on demand and carry an interest rate of 8%. The outstanding balance matures and is payable in full on January 27, 2015. D2CEC has no long term debt.

**NOTE 5 – Board of Directors**

D2CEC's Board of Directors is a voluntary board. Therefore, no compensation has been paid to any member.

**Note 6 – Economic Dependency**

D2CEC's revenue is derived primarily from funds provided through grants administered by the state of Louisiana. Approximately 92% of D2CEC's support for the year ended June 30, 2014 came from these grants. If significant budget cuts are made at the state level, the amount of funds D2CEC receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the organization's financial statements, management was not aware of any actions that would adversely affect the organization's grants and contracts for the current or next fiscal year.

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 7— Property and Equipment**

During the year, D2CEC received an unconditional and nonreciprocal donation of properties (land and building) from a limited liability company. In accordance with SFAS 116 & 157, D2CEC has recorded the donated property at its fair value using a Level 2 valuation as follows:

Land	\$19,600
Building	\$90,600

The following is a summary of property and equipment, including the donations above, at June 30, 2014:

<u>Assets</u>	<u>Estimated useful lives</u>	
Land	----	\$ 427,772
Building & Improvements	4-40	1,415,339
Furniture & equipment	5	7,334
Equipment	5	<u>37,521</u>
		1,887,966
Less accumulated depreciation		<u>(96,812)</u>
Total		\$1,791,154

The depreciation expense for the year ended June 30, 2014 totaled \$11,005. D2CEC expects to use all of its property and equipment for its program service activities.

**Note 8 – Contingencies**

D2CEC receives a substantial portion of its revenues from government grants and contracts which are subject to audit. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and subject to audit by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

**Note 9 – Evaluation of Subsequent Events**

D2CEC has evaluated subsequent events through December 31, 2014, the date which the financial statements were available to be issued, and determined that no additional disclosures are necessary. No events occurring after this date have been considered for inclusion in these financial statements.

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 10 – Functional Expenses**

The functional expenses for the year ended June 30, 2014 consist of the following:

**Program services:**

Fashion Institute of New Orleans (FINO)	\$170,707
One Vision One Voice (OVOV)	\$ 29,734
NOLA Youth Works/ TCA	\$ 10,465
Cultural/ Community enhancement	<u>\$ 16,886</u>
	\$227,791

**Supportive services:**

Management and General	<u>\$ 94,696</u>
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Total expenses	\$322,487
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# MICHELLE DIAZ CPA CFE LLC

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OFC: (504) 522-7010 FAX: (504) 522-7015

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
District 2 Community Enhancement Corporation  
New Orleans, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of District 2 Community Enhancement Corporation (D2CEC), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 31, 2014.

## **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered D2CEC 's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of D2CEC's internal control. Accordingly, I do not express an opinion of the effectiveness of D2CEC 's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of D2CEC's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

My consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether D2CEC's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of D2CEC's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering D2CEC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Directors and management of District 2 Community Enhancement Corporation and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Michelle Diaz CPA CFE LLC*

New Orleans, Louisiana  
December 31, 2014

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NEW ORLEANS, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2014**

A. Summary of Auditor's Results

*Financial Statements*

Type of auditor's report issued: *Unmodified*

Internal Control over Financial Reporting:

- |  |     |  |
|--|-----|--|
| • Material weakness(es) identified?  | yes | <input checked="" type="checkbox"/> x <input type="checkbox"/> no            |
| • Significant deficiency(ies) identified that are<br>not considered to be material weaknesses? | yes | <input checked="" type="checkbox"/> x <input type="checkbox"/> none reported |

B. Findings - Financial Statement Audit

None

**DISTRICT 2 COMMUNITY ENHANCEMENT CORPORATION**  
**NEW ORLEANS, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2014**

**A. Findings - Financial Statement Audit:**

(1) None



**LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Quasi-Public Agencies)**

12/24/14

Michelle Diaz CPA CFE LLC  
1100 Poydras Suite 2900  
New Orleans, LA 70163

In connection with your audit of our financial statements as of June 30, 2014 and for the twelve months ended June 30, 2014 for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 12/24/14.

**PART I. AGENCY PROFILE**

1. Name and address of the organization.

District 2 Community Enhancement Corporation  
7901 Crowder Blvd.  
New Orleans, LA 70127

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Margrett Butler Frazier, Chairwoman  
7307 Briarwood Street  
New Orleans, LA 70128  
504-909-4013

Tiffany Crawford, President  
6251 Mourning Dove Drive  
Baton Rouge, LA 70817  
504-338-4930

Daphney Young, Secretary/Treasurer  
11416 Tanner S. Drive  
New Orleans, LA 70128  
504-723-3502

Kecia Wright  
7090 Ridgefield Drive  
New Orleans, LA 70128  
504-220-1263

Germaine Carey Pamer  
5916 Painters Street  
New Orleans, LA 70122  
504-432-6562

3. Period of time covered by this questionnaire

July 1, 2013 to June 30 2014

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances

Acting pursuant to the Nonprofit Corporation Law La R.S. 12:201 et seq. (the "NCL")

5. Briefly describe the public services provided

The District 2 Community Enhancement Corporation's mission is to enhance the quality of life through programming, advocacy, and economic development by working regionally with the Recovery School District and Louisiana Technical Colleges

The District 2 Community Enhancement Corporation has steadily broadened its outreach to incorporate citizens from throughout this region with its projects. For Example, District 2 CEC works with students from the Greater New Orleans area and Baton Rouge through its Fashion Institute. This program has worked to teach talented students whose interest includes the design and manufacturing of clothing. We partner with the Louisiana State University's Department of Textiles and Apparel to take advantage of the benefits that can be derived from LSU's faculty and to avail ourselves the significant resources that are presented through work with LSU.

FINO recently sponsored a Fashion Show in which students throughout the region participated as models and designers. This show culminated with a trip to New York where Louisiana students could explore and gain an understanding of the Fashion World from industry experts.

In addition to the Fashion Institute, District 2 CEC has the One Vision One Voice music education Program (OVOV). As the State of Louisiana seeks to strengthen its infrastructure in this Post-Katrina and Rita era, the need to develop more creative and viable approaches to promoting learning and providing resources to our schools has taken on a greater dimension. As a result of this challenge, District 2 CEC has created "One Vision One Voice" (OVOV) as a mechanism to both promote music education and generate resources that will enhance music programs in the Recovery School District.

6. Expiration date of current elected/appointed officials' terms

December 30 2015

**Part II. Federal, State, and Local Awards**

7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year by grant and grant year.

Yes ☒ No ☐

8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes ☒ No ☐

9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes ☒ No ☐

10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes ☒ No ☐

11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

14. We have complied with all applicable compliance requirements of all federal programs we administer to include matters contained in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.

Yes ☒ No ☐

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes ☒ No ☐

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes ☒ No ☐

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes ☒ No ☐

**Part III. Public Records**

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes ☒ No ☐

**Part IV. Open Meetings**

19 Our meetings as they relate to public funds have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://appellate.la.gov/lalaweb>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☒ No ☐

**Part V. Budget**

20 For each federal grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes ☒ No ☐

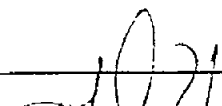
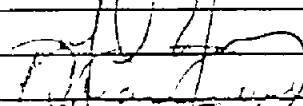
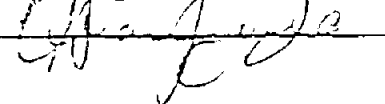
21 For each grant received from the state we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives and measures of performance.

Yes ☒ No ☐

22 For each local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

	Secretary	_____	Date
	Treasurer	_____	Date
	President	12/24/2014	Date